## State Tax Tables for RIT Allowance (Formerly Appendix B to FTR part 302-17)

## State Marginal Tax Rates by Earned Income Level—Tax Year 2012

Use the following table to compute the RIT allowance for State taxes, as prescribed in 302-17.8(e)(2), on taxable reimbursements received during calendar year 2012. The rates on the first line for each State are for employees who are married and file jointly; if there is a second line for a State, it displays the rates for employees who file as single. For additional information, such as State rates for other filing statuses, please see 2013 State Tax Handbook, pp. 304 -319, CCH, Inc., http://www.cchgroup.com/webapp/wcs/stores/servlet/product\_State-Tax-Handbook-2013\_10151\_-1\_10053\_04126500?promoCode=Y5975.

Marginal tax rates ( <i>stated in percents</i> ) for the earned income amounts specified in each column. 1,2,3					
State (or District)	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & Over <sup>4</sup>	
Alabama	5.00	5.00	5.00	5.00	
Arizona	2.88	2.88	3.36	3.36	
If single status, married filing separately <sup>5</sup>	2.88	3.36	4.24	4.24	
Arkansas	6.00	7.00	7.00	7.00	
California	2.00	4.00	6.00	8.00	
If single status, married filing separately <sup>5</sup>	4.00	6.00	9.30	9.30	
Colorado	4.63	4.63	4.63	4.63	
Connecticut	5.00	5.00	5.00	5.00	
If single status, married filing separately <sup>5</sup>	5.00	5.00	5.50	5.50	
Delaware	6.00	6.50	6.75	6.75	
District of Columbia	6.00	8.50	8.50	8.50	
Georgia	6.00	6.00	6.00	6.00	
Hawaii	6.40	6.80	7.60	7.90	
If single status, married filing separately <sup>5</sup>	7.60	8.25	8.25	8.25	
Idaho	7.40	7.40	7.40	7.40	
Illinois	5.00	5.00	5.00	5.00	
Indiana	3.40	3.40	3.40	3.40	
Iowa	6.48	6.80	7.92	8.98	
Kansas	3.50	6.25	6.45	6.45	
If single status, married filing separately <sup>5</sup>	6.25	6.25	6.45	6.45	
Kentucky	5.80	5.80	5.80	6.00	
Louisiana	2.00	4.00	4.00	4.00	
If single status, married filing separately <sup>5</sup>	4.00	6.00	6.00	6.00	
Maine	7.00	8.50	8.50	8.50	
If single status,	8.50	8.50	8.50	8.50	

married filing				
separately <sup>5</sup>				
Maryland	4.75	4.75	4.75	4.75
Massachusetts	5.25	5.25	5.25	5.25
Michigan	4.25	4.25	4.25	4.25
Minnesota	5.35	7.05	7.05	7.05
If single status, married filing separately <sup>5</sup>	7.05	7.05	7.05	7.85
Mississippi	5.00	5.00	5.00	5.00
Missouri	6.00	6.00	6.00	6.00
Montana	6.90	6.90	6.90	6.90
Nebraska	3.57	5.12	6.84	6.84
If single status, married filing separately <sup>5</sup>	5.12	6.84	6.84	6.84
New Jersey	1.75	1.75	2.45	3.50
If single status, married filing separately <sup>5</sup>	1.75	3.50	5.25	6.37
New Mexico	4.70	4.90	4.90	4.90
If single status, married filing separately <sup>5</sup>	4.90	4.90	4.90	4.90
New York	5.25	6.45	6.45	6.45
If single status, married filing separately <sup>5</sup>	6.45	6.45	6.45	6.65
North Carolina	7.00	7.00	7.00	7.00
If single status, married filing separately <sup>5</sup>	7.00	7.00	7.75	7.75
North Dakota	1.51	1.51	2.82	2.82
If single status, married filing separately <sup>5</sup>	1.51	2.82	2.82	3.13
Ohio	3.521	4.109	4.109	4.109
Oklahoma	5.25	5.25	5.25	5.25
Oregon	9.00	9.00	9.00	9.00
Pennsylvania	3.07	3.07	3.07	3.07
Rhode Island	3.75	3.75	4.75	4.75
South Carolina	7.00	7.00	7.00	7.00
Utah	5.00	5.00	5.00	5.00
Vermont	3.55	3.55	6.80	6.80
If single status, married filing separately <sup>5</sup>	3.55	6.80	6.80	6.80
Virginia	5.75	5.75	5.75	5.75
West Virginia	4.00	4.50	6.00	6.50
Wisconsin	6.50	6.50	6.50	6.50

[The above table/column headings established by IRS.]

**Note:** The following states do not have a state income tax: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming

- <sup>1</sup> Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.
- <sup>2</sup> If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-17.8(e)(2)(ii).
- <sup>3</sup> If two or more marginal tax rates of a State overlap an income bracket shown in this table, then the highest of the two or more State marginal tax rates is shown for that entire income bracket. For more specific information, see 2013 State Tax Handbook, pp. 304 -319, CCH, Inc., http://www.cchgroup.com/webapp/wcs/stores/servlet/product\_State-Tax-Handbook-2013\_10151\_-1\_10053\_04126500?promoCode=Y5975.
- <sup>4</sup> This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. See 2013 State Tax Handbook, pp. 304 -319, CCH, Inc., http://www.cchgroup.com/webapp/wcs/stores/servlet/product\_State-Tax-Handbook-2013\_10151\_-1\_10053\_04126500?promoCode=Y5975.
- <sup>5</sup> This rate applies only to those individuals certifying that they will file under a single or married filing separately status within the States where they will pay income taxes.